

Marketing Research And Consulting

Clerk of the Bankruptcy Court
United States Bankruptcy Court
701 East Broad Street – Room 4000
Richmond, Virginia 23219

June 1, 2009

United States Bankruptcy Court for the Eastern District of Virginia, Richmond Division

Debtor = Circuit City Stores, Inc., et al

Case # 08-35653 (KRH)

Re: notice of debtors sixth omnibus objection to certain misclassified non-goods 503(b) (9) claims

Nature of Claim

This is in reference to claim #330, filed by Consumer Vision, LLC. We were contracted by Circuit City to conduct a market research study. The study involved hiring interviewing services to go into Circuit City stores in nine different cities to interview customers. Since we were the company that actually hired these interviewing services, we were obligated to pay them. We also compensated Circuit City customers with \$5.00 gift cards for participating in the study, which we also paid for. Our total out-of-pocket expenses for this study totaled \$26,686.59. The invoices are attached.

Per the terms of the contract (attached: Circuit City Non-Purchaser Intercepts Statement of Work), Circuit City was obligated to pay us 50% of the total contract price before the interviewing began (October 23), in part to compensate us for our extensive out-of-pocket costs. We were told several times that this first payment was being processed, but we did not receive it prior to the start of the test. However, we proceeded with the study, in good faith, knowing how important it was for Circuit City to understand the motivations and perceptions of their customers to aid in developing marketing strategies.

Response to Omnibus Objection

The study was conducted from October 23 – October 26, 2008, so it fell into the 20 day range (October 21 – November 9) in order to be considered a section 503(b)(9) claim. When we filed the original claim, we did not distinguish between a good and a service. Of the total value of the claim (\$71,500), a portion was for our professional services (\$44,813.41), which is clearly a service and therefore does not fall under the 503(b)(9) guidelines. However, we contend that the portion of the claim that covers our out-of-pocket expenses, \$26,686.59, should be considered a good, and therefore, an administrative expense.



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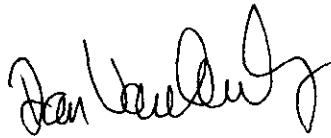
We have done this type of research study twice previously for Circuit City, so this is clearly in the normal course of their business activity. The spirit of the 503(b)(9) bankruptcy law, it would seem, is to protect companies who do business with the future debtor, knowing that they are in financial difficulty. If creditors such as us chose not to do business with a financially distressed company, they would have little chance, if any, of rebounding from their challenges. In addition, we are small, two-person company, and these out-of-pockets expenses have had a negative financial impact on us.

As a result, we propose that our claim be split into two claims: our out-of-pocket expenses, totaling \$26,686.59, should be a 503(b)(9) administrative priority, while the remaining \$44,813.41, our professional services fee, be changed to a general unsecured claim. We believe this to be a fair and equitable solution.

Follow-Up

The person with personal knowledge of this claim, and who has the authority to reconcile the objection, is as follows:

Dan Vandenberg
Owner, Consumer Vision, LLC
2110 Ute Court
Estes Park, CO 80517
Phone: 970-577-9500
Fax: 970-577-9911



Copies to:

Skadden, Arps, Slate, Meagher & Flom, LLP: Wilmington, DE
Skadden, Arps, Slate, Meagher & Flom, LLP: Chicago, IL
McGuireWoods, LLP: Richmond, VA



CONSUMER VISION

Marketing Research And Consulting

DATE	INVOICE NO.
9/29/2008	08-122-1

BILL TO
Chris Kidd Manager of Strategic Insights Circuit City Stores 9950 Mayland Drive Richmond, VA 23233-1464

DESCRIPTION	AMOUNT DUE
Circuit City Non-Purchaser Tracking Study In-store interviews in 24 stores across 9 markets October 23-26, 2008 Total estimated cost = \$67,000 +/- 10%, plus incentives First payment due = \$33,500	33,500.00
EIN = 20-0832094	Total \$33,500.00



CONSUMER VISION

Marketing Research And Consulting

DATE	INVOICE NO.
10/6/2008	08-122-2

BILL TO
Chris Kidd Manager of Strategic Insights Circuit City Stores 9950 Mayland Drive Richmond, VA 23233-1464

DESCRIPTION	AMOUNT DUE
Circuit City Non-Purchaser Tracking Study In-store interviews in 24 stores across 9 markets October 23-26, 2008 Total estimated cost = \$67,000 +/- 10%, plus incentives First invoice outstanding = \$33,500 Final payment due = \$33,500 + \$4500 in incentives = \$38,000	38,000.00
EIN = 20-0832094	Total \$38,000.00

Circuit City Non-Purchaser Intercepts Statement of Work: Sept. 19, 2008



Executed pursuant to the Master Services Agreement, dated June 26th, 2007

Research Objective

- Circuit City, Inc. wishes to understand and quantify non-purchasers' motivations and perceptions within a regionally dispersed sample of the top 200 stores.

Methodology

- Exit interviews conducted in-store at 24 locations
- Qualification criteria (screener done by interviewer):
 - Adults age 18+
 - Must have intended to make a purchase, but did not (to exclude 'browsers').
 - Employment security
- Self-administered survey:
 - Two-pages; same questionnaire and screener used in 1st Qtr '08. Screener may change to include those who may have purchased but did not purchase the primary item they were looking for.
- Incentive: \$5.00 CC gift card

Sampling Plan

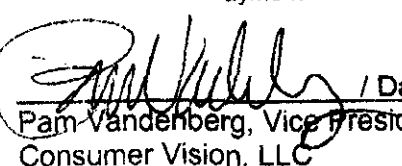
- 24 locations, across 9 markets, 8 regions; one interviewer per location
 - Central Region: Detroit (3851, 3606)
 - Mid Atlantic: Philadelphia (3103, 700, 3529)
 - Northeast: Northern New Jersey (3695, 3684, 3104)
 - Midwest: Chicago (3126, 3113, 3131)
 - Rocky Mountain: Tucson (3304, 3305) & Portland (3316, 3323)
 - Southeast: Tampa (571, 828, 876)
 - Southwest: San Antonio (4503, 3502)
 - West Coast: L.A. (410, 419, 421, 4305)
- 4 Day Schedule: 96 Total Interviewing Days:
 - Oct. 23-26 (Thurs. -Sun.)
- Interviewing Hours: 432 Total Hrs:
 - Thurs. & Fri: 4-8
 - Sat: 11-4, Sun: 2-7
- Incidence Level: 2.6/hr = 1100 Total Completes


Analysis and Reporting

- Results analyzed and tracked in-total, and among desired customer segments
- Open-end question coded by pre-determined categories of responses.
- Deliverables: SPSS data file, Excel file for open-end verbatim, and PowerPoint presentation deck.

Cost

- Total estimated cost, with above specifications:
 - \$67,000 (+/- 10%), plus \$5 gift cards
 - Payment: 50% due prior to start; 50% due upon completion

 / Date: 9/3/08
Pam Vanderberg, Vice President
Consumer Vision, LLC

 / Date: 9/26/08
Jeff Maynard, Vice President of Marketing
Circuit City Stores, Inc.





Detroit, MI • Grand Rapids, MI • Kalamazoo, MI • Ft. Wayne, IN • Southbend IN • Columbus, OH
www.AdvantageResearch.net

Please forward payment to our
Corporate Headquarters - Detroit Office
5900 North Lilley Road, Suite 107
Canton, MI 48187

Invoice

BILL TO
Consultant Vision Attn: Dan Vandenberg 2110 Ute Court Estes Park, CO 80517

DATE	INVOICE #
10/28/2008	08-3010

P.O. NO.	TERMS	PROJECT
	Due on receipt	08-3010 Circuit City

QUANTITY	DESCRIPTION	RATE	AMOUNT
23	Interviewing	35.00	980.00
12	Travel Time	35.00	420.00
608	Mileage	0.60	400.80
0.5	Briefing Time	35.00	17.50
65	Co-op Fee's for Respondents	5.00	330.00
	Advance Check Received	-750.00	-750.00
Total expenses = 1,398.30 + 750 = 2,148.30			
Thank you for your business.		Total	\$1,398.30

PD # 2158
08-122
CC

Nancy Levine

MARKETING RESEARCH

REVISED 12/2/2008

INVOICE #447-50

Please pay
from this
Invoice as no
hard copy will
be mailed
USPS.

November 3, 2008

Pam Vandenberg
Consumer Vision, LLC
2110 Ute Court
Estes Park, CO 80517
970-577-9500
970-577-9911 Fax

Circuit City Surveys
Consumer Vision, LLC #08-_____
Burbank & Northridge, Woodland Hills, Van Nuys, CA
October 23-26, 2008

4-Locations
4-Interviewers – 1-Per location
4-Days each location

5 hours Briefing at \$30.00 per hour	\$150.00
72-On-site hours at \$30.00 per hour	\$2160.00
24-Travel hours at \$30.00 per hour	\$720.00
662.5-Miles at \$.585 per mile	\$387.56
2-Hours at \$30.00 per hour for purchase of first 160-Gift Cards	\$60.00

TOTAL COST	\$3477.56
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Incentives:

174 Surveys that accepted Gift Cards	\$870.00
22-Remaining \$5- Gift Cards returned (Includes 1-Interview that did not accept Gift Card)	\$110.00

TOTAL COST	\$4,457.56
ADVANCE (-)	\$1,500.00
BALANCE DUE	\$2957.56

Thank you for the opportunity of working with Consumer Vision, LLC!

Federal ID: 95-4304510

Terms: 100% of Incentives and 50% of anticipated project cost
due upon approval of study.

Balance due within 15 days of our invoice date and is not
contingent upon the actions of clients you may be working with.

24709 Stonegate Drive • West Hills • CA • 91304 • USA
818•703•6804 • 818•883•9356 fax • E-mail: nlevineres@aol.com

PRECISION RESEARCH

Consumer Vision Inc
Ms. Pam Vandenberg
2110 Ute. Court
Estes Park, CO 80517

Date 10/28/2008 Invoice # 1001

Invoice

Thank you for your business.

PRI Job No.

Client Job No.

Project Name

120991	Exit Interviews For Circuit City		
Quantity	Description	Rate	Amount
81.75	Interviewing/Briefing/Travel Time	35.00	2,861.25
445.00	Mileage Charge	0.60	267.00
114.00	Incentives- \$5 Circuit City Gift Card	5.00	570.00
7.00	Incentives- \$5 Gift Cards sent back to client	5.00	35.00
		PD # 2136 11/24/08 \$2608.25	
You can Wire Payments to us at: SWIFT#: BOFAUS3N Routing: 02600-9593 Account #: 5200-591369 Bank of America, New York, NY		Sub-Total	\$3,733.25
		Advance/Credits	\$-1,125.00
		Balance Due	\$2,608.25

999 E. Touhy Ave Suite 100
Des Plaines, IL 60018
847-390-8666

Total cost =
2,320.55 + 1,125 =
3,445.55



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A TAI Opinion Research Center

Other Locations:
Tampa, FL and Denver, CO

INVOICE

Pam Vandenberg

INVOICE #: 20018

Consumer Vision

OUR JOB #: 77-3330

2110 Ute Ct.

Estes Park, CO 80517

YOUR JOB #:

DATE: October 28, 2008

Circuit City
October 2008

Stationary Video (1/2" and DVD)	NC
54 Interviewer hours @ \$35 per hour	\$ 1,890 .00
23 Travel hours @ \$35 per hour	\$ 805 .00
Mileage: 759 miles @ .58 per mile	\$ 440 .00
Incentives 67 @ \$5 (1 respondent refused gift card)	\$ 335 .00
	\$
Sub Total	\$ 3,470 .00
Less Advance Received	\$ 1,125 .00
Sub Total	\$ 2,345 .00
Reduction due to Circuit City Non-Payment	\$ 750 .00
Total Balance Due	\$ 1,595 .00

Payable Net 45 Days

08-122
CC
NJ

PO #2139
12/2/08



Consumer Vision
2110 Ute Center
Estes Park, CO 80517

Attn: Dan or Pam Vandenberg

Page 1
Date: 11/3/2008
Account # DAMO
Invoice # 17782/17831
Terms: Net Due 30 Days

P08096

Circuit City "Non Purchaser" Exit Interviews/Portland/October 23-26, 2008

Includes Travel

56.75 Interviewer Hours @ \$30.00	1,702.50
11 Supervisor Hours @ \$32.00	352.00
437 Miles @ \$.45	196.65
46 Circuit City Gift Cards Paid @ \$5.00	230.00
14 Circuit City Gift Cards @ \$5.00 Returned to Consumer Vision 10/27/08	70.00
Subtotal	<u>\$ 2,551.15</u>
Advance Payment	(725.00)
Total Amount Due	<u>\$ 1,826.15</u>

PD #2137
11/24/08



TAMPA BAY, INC.
100 NORTH TAMPA STREET, SUITE 3700 • TAMPA, FLORIDA 33602
(813) 226-1800 • FAX (813) 226-1808

INVOICE

Consumer Vision
Attn: Pam Vandenberg
2110 Ute Court
Estes Park, CO 80517

INVOICE #: 07045
OUR JOB #: 2126
P.O. / JOB #: 0
of Respondents: 57
of store days: 4

Circuit City (57 completes)
Held on October 23-26, 2008

DATE: October 27, 2008

TIME CHARGES

NATURE OF TIME	COST/HOUR	# OF HOURS	TOTAL \$
Briefing Hours	\$28	3.00	\$84.00
Travel Hours	\$28	10.00	\$280.00
Interview Hours	\$28	54.00	\$1,512.00
Supervisor Hours	\$35	1.00	\$35.00
		TOTAL	\$1,911.00

EXPENSE CHARGES

NATURE OF EXPENSES	DESCRIPTION	TOTAL \$
Mileage	424 \$0.58	\$245.92
Shipping/Postage		\$0.00
Tolls/Parking		\$5.25
Incentive Money	(Returning 63 gift cards)	\$600.00
Travel expenses		\$0.00
		\$0.00
Other		\$0.00
	TOTAL	\$851.17

TOTAL CHARGES

Total Time	\$1,911.00
Total Expense	\$851.17
TOTAL	\$2,762.17
Less Advance Received	\$1,125.00
Reduction Due to Circuit City non payment	\$250.00
GRAND TOTAL	\$1,387.17

Payable Net 45 Days

PD #2140
12/2/08
08-122
CC
FL

STRATEGY RESEARCH & CONSULTING, LLC

3710 S. PARK AVE. SUITE 706
TUCSON, ARIZONA 85713

520-623-9442

INVOICE

DATE: October 27, 2008
INVOICE # 8585

Bill To:

Consumer Vision
2110 Ute Ct.
Estes Park, CO 80517

For:

Circuit City Store Intercept conducted 10-23 through 10-26
(2 stores)

Attn: Dan Vandenberg

DESCRIPTION	QUANTITY	RATE	AMOUNT
Store #3304 (Interviewing hours including travel)	20	\$26.00	\$520.00
Store #3305 (Interviewing hours including travel)	20	\$26.00	\$520.00
Briefing Hour	1	\$26.00	\$26.00
Respondent Incentives Paid	85	\$5.00	\$425.00
Less Advanced			(\$750.00)
TOTAL			\$741.00

Total due upon receipt.

Federal ID#71-1038510

THANK YOU FOR YOUR BUSINESS!

PP # 2129
11/20/08

pg 2151
CC 08-122

Babette Mitchell
 9940 Locust
 Kansas City, MO 64131
 816-942-5439
 Fax: 816-942-5439

Invoice

DATE 11/02/08 INVOICE # 181

BILL TO

Consumer Vision
 Dan Vandenberg
 2110 Ute Court
 Estes Park, CO 80517

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Data Entry	Key Circuit City Surveys	811	0.27	218.97
Data Entry	Key Q1 Other comments	111	0.10	11.10
Data Entry	Key Q2a comments	786	0.10	78.60
Data Entry	Key Q2b comments	538	0.10	53.80
Data Entry	Key Q2c comments	240	0.10	24.00
Data Entry	Key Q2d comments	191	0.10	19.10
Data Entry	Key Q3 comments	787	0.10	78.70
set up fee	programming	1	25.00	25.00

Total

509.27

~~609.27~~

509.27

18 " 2121



Invoice Number	Invoice Date	Account Number	Page
2-979-71238	Nov 06, 2008	2034-3334-4	1 of 5

FedEx Tax ID: 71-0427007

Billing Address:

CONSUMER VISION, INC.
2110 UTE CT
ESTES PARK CO 80517-7231

Shipping Address:

CONSUMER VISION, INC.
2110 UTE CT
ESTES PARK CO 80517-7231

Invoice Questions?

Contact FedEx Revenue Services

Phone: (800) 622-1147 M-Sa 7-6 (CST)

Fax: (800) 548-3020

Internet: www.fedex.com

Invoice Summary Nov 06, 2008

FedEx Express Services

Transportation Charges		311.30
Special Handling Charges		128.51
Total Charges	USD	\$439.81
TOTAL THIS INVOICE	USD	\$439.81

Other discounts may apply.

FedEx News!

Effective January 5, 2009, FedEx Express package and freight rates will increase an average of 6.9% for U.S. and U.S. export services. The rate increase will be partially offset by adjusting the fuel price at which the fuel surcharge begins, reducing the fuel surcharge by 2 percentage points. FedEx Ground and FedEx Home Delivery® rates will also increase. For detailed information about rate, surcharge, fee and other important changes, go to fedex.com/2009rates.

09-121 Sala = 84.00

08-122 CC = 355.81



For Circuit City





estes

Document Page 17 of 18

Invoice #

PRINT WORKS

Date 10/9/08

Consumer Vision

PLEASE PAY FROM
THIS INVOICE.
NO STATEMENT
WILL BE SENT.

Quantity	Dept	Description	Each	Price
1850	1	Gr. Ch. Screen 2 1/2 mil. 10/18		109.00
	6	Divide in Bundles		4.00
130	1	C.C. Screen. Quest.	21	25.20
		call & stage		
		We appreciate your business!		

Payment:

☐ Cash ☐ Check # _____

Subtotal

138.20

Tax

10.33

TOTAL

148.53

Thank you for your business!

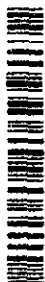
1180 Woodstock Drive, Ste. B • Estes Park, CO 80517
(970) 586-0526 • (970) 586-0527 FAX

18 #2108



Delivery Service Invoice

Invoice date **October 18, 2008**
Invoice number **0000691AA9428**
Shipper number **691AA9**
Page 1 of 5



#BWN CWNG#
#0659A0000691AA94# 77352300022783
AT 01 046104 33793H162 A**3DGT



CONSUMER VISION
2110 UTE CT
ESTES PARK, CO 80517-7231

For questions about your invoice, call:
(800) 811-1648
Monday - Friday
8:00 a.m. - 9:00 p.m. E.T.

or visit ups.com

or write:
UPS
P.O. Box 650580
Dallas, TX 75265-0580

*All 08-122
Circuit City*

Account Status Summary Weekly Payment Plan

Amount Due This Period	\$ 219.80
Amount Outstanding (prior invoices)	\$ 51.94
Total Amount Outstanding	\$ 271.74

Please include the **Return Portion** of each outstanding invoice with your payment. See **Account Status** for details.

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Thank you for using UPS. Summary of Charges

Page		Charge
	Outbound	
3	UPS Shipping Document	\$ 163.58
4	Chargeback	\$ 30.38
4	Adjustments & Other Charges	\$ 25.84
Amount due this period		\$ 219.80

UPS payment terms require payment of this invoice by October 29, 2008.

Payments not received by November 12, 2008 are subject to a late fee of 6% of the Amount Due This Period. (Details in UPS Tariff, available at ups.com)

Note: This invoice may contain a fuel surcharge as described at ups.com. The published fuel surcharge is 9.25% for UPS Ground Services and 27.0% for UPS Air Services, UPS 3 Day Select, and International services. For more information, visit ups.com.